

CERTIFICATE

To the Clerk of Woodson County, State of Kansas

We, the undersigned, officers of

Yates Center

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2015; and
(3) the Amounts(s) of 2014 Ad Valorem Tax are within statutory limitations.

			2015 Adopted Budget		
		Page No.	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
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Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	1,063,159	246,111	
Debt Service	10-113	9			
Library	12-1220	9	59,320	48,684	
Special Law & Emergency Vehicle	12-110b	10	97,668	11,442	
Multi-Year Capital Improvement	12-1, 118	10	42,804	11,444	
Recreation Board		11	17,000	15,024	
		11			
Special Highway		12	221,494		
Downtown Development		12			
Special Parks & Recreation		13	495		
Municipal Equipment Reserve		13	27,400		
Fire Protection Reserve		14	15,600		
Economic Development		14	32,370		
Special Rec Facilities		15	15,700		
Sewer Replacement		15			
Water Reserve Fund		16			
Sewer Debt Relief Fund		16	170,077		
Ball Field Improvement Fund		17			
		17			
Water Works Utility		18	518,843		
Sewer System Utility		19	267,377		
Non-Budgeted Funds-A		20			
Non-Budgeted Funds-B		21			
Totals		xxxxxx	2,549,307	332,705	
Notice of the vote to adopt required to be published and attached to the budget?			No		County Clerk's Use Only
Budget Summary		22			
Neighborhood Revitalization Rebate					
Assisted by:			Nov 1, 2014 Total Assessed Valuation		

Assisted by:
A&M Consulting

Address:
2914 W. Hwy 50, Ste A
Emporia, KS 66801
Email:
bob@myvalunet.com
Attest: _____, 2014

County Clerk

Governing Body

Yates Center

2015

Computation to Determine Limit for 2015

		Amount of Levy
1. Total tax levy amount in 2014 budget	+ \$	<u>338,985</u>
2. Debt service levy in 2014 budget	- \$	<u>0</u>
3. Tax levy excluding debt service	\$	<u>338,985</u>

2014 Valuation Information for Valuation Adjustments

4. New improvements for 2014:		+ <u>3,436</u>	
5. Increase in personal property for 2014:			
5a. Personal property 2014	+ <u>153,177</u>		
5b. Personal property 2013	- <u>228,944</u>		
5c. Increase in personal property (5a minus 5b)		+ <u>0</u>	
			(Use Only if > 0)
6. Valuation of annexed territory for 2014			
6a. Real estate	+ <u>0</u>		
6b. State assessed	+ <u>0</u>		
6c. New improvements	- <u>0</u>		
6d. Total adjustment (sum of 6a, 6b, and 6c)		+ <u>0</u>	
7. Valuation of property that has changed in use during 2014		<u>1,146</u>	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		<u>4,582</u>	
9. Total estimated valuation July 1, 2014	<u>5,721,284</u>		
10. Total valuation less valuation adjustment (9 minus 8)		<u>5,716,702</u>	
11. Factor for increase (8 divided by 10)		<u>0.00080</u>	
12. Amount of increase (11 times 3)			+ \$ <u>272</u>
13. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)			\$ <u>339,257</u>
14. Debt service levy in this 2015 budget			<u>0</u>
15. 2015 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)			<u>339,257</u>
16. Consumer Price Index for all urban consumers for calendar year 2013			<u>1.50%</u>
17. Consumer Price Index adjustment (3 times 16)			\$ <u>5,085</u>
18. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 plus 17)			\$ <u>344,342</u>

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.
In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Yates Center

2015

Allocation of Motor, Recreational, 16/20M Vehicle Tax & Slider

Budgeted Fund for 2014	Budget Tax Levy Amount for 2013	Allocation for Year 2015		
		MVT	RVT	16/20M Veh
General	250,312	46,645	633	1,351
Debt Service				
Library	49,649	9,252	126	268
Special Law & Emergency	11,661	2,173	30	63
Multi-Year Capital Impro	11,658	2,172	30	63
Recreation Board	15,705	2,927	40	85
TOTAL	338,985	63,169	859	1,830

County Treas Motor Vehicle Estimate	<u>63,169</u>		
County Treasurers Recreational Vehicle Estimate		<u>859</u>	
County Treasurers 16/20M Vehicle Estimate			<u>1,830</u>

Motor Vehicle Factor	<u>0.18635</u>		
Recreational Vehicle Factor		<u>0.00253</u>	
16/20M Vehicle Factor			<u>0.00540</u>

Yates Center

2015

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfers Authorized by Statute
General	Special Highway Fund	104,000	167,600	179,600	K.S.A.68-590
General	Municipal Equipment Reserve Fund	5,000	5,000	5,000	K.S.A.12-1117
General	Light Hardware		1,931		K.S.A.12-1118
General	Economic Development		25,600	25,600	K.S.A.12-1117
General	Special Law & Emergency Vehicle Fund		32,000	32,000	K.S.A.12-1117
General	Multi-Year Capital Improvement	5,000	27,400	28,990	K.S.A.12-1118
General	Ballfield Improvement		9,600	9,600	K.S.A.12-1117
General	Fire Protection Reserve		12,800	12,800	K.S.A.12-1117
Project Construction Fund	Waterworks Utility Fund	4,168			K.S.A.12-1117
Waterworks Utility Fund	Water Reserve Fund	22,100	20,400	20,400	K.S.A.12-825d
Waterworks Utility Fund	Sewer System Utility Fund	7,900	21,000	25,000	K.S.A.12-825d
Waterworks Utility Fund	Sewer Debt Relief Fund	3,300			K.S.A.12-1117
Special Highway Fund	Municipal Equipment Reserve Fund	10,400	10,400	10,400	K.S.A.12-1117
Downtown Development	Economic Development	6,614			K.S.A.12-1118
Sewer System Utility Fund	Sewer Replacement Fund	59,300	11,300	11,300	K.S.A.12-631o
Sewer System Utility Fund	Sewer Debt Relief Fund	170,400	170,077	170,077	K.S.A.12-1117
	Totals	398,182	515,108	530,767	
	Adjustments				
	Adjusted Totals	398,182	515,108	530,767	

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

Yates Center

2015

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2014	Date Due		Amount Due 2014		Amount Due 2015	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
KDHE LOAN	9/1/20013	3/1/2023	3.14	2,738,507	1,371,556	3-1,9-1	3-1,9-1	45,913	120,509	38,150	128,890
KDHE LOAN-WATER	6/22/2009	8/1/2030	3.47	491,624	387,346	2-1,8-1	2-1,8-1	13,857	15,933	14,002	17,186
Total G.O. Bonds					1,758,902			59,770	136,442	52,152	146,076
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					1,758,902			59,770	136,442	52,152	146,076

Yates Center

2015

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2014	Payments Due 2014	Payments Due 2015
Diesel Generators	12/28/2006	120	5.40	151,000	54,013	19,744	19,744
Ball Field Improvements	2/26/2007	120	5.40	30,000	13,858	3,962	3,962
Prison Land	12/27/2007	360	6.50	156,000	107,821	16,442	16,442
Fire Equipment	4/7/2008	84	4.35	18,000	5,706	3,038	3,038
Asphalt Zipper	1/10/2011	60	3.73	95,045	59,106	21,190	21,190
Totals					240,504	64,375	64,375

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2015

Library found in: Yates Center
Woodson County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2014</u>	<u>2015</u>
Ad Valorem	\$47,167	\$48,684
Delinquent Tax	\$0	\$35
Motor Vehicle Tax	\$8,000	\$9,252
Recreational Vehicle Tax	\$115	\$126
16/20M Vehicle Tax	\$238	\$268
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$55,520	\$58,365
Difference in Total Taxes:	\$2,845	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$5,834,802	\$5,721,284
Did Assessed Valuation Decrease?	Yes	
Levy Rate	8.509	8.509
Difference in Levy Rate:	0.000	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

Yates Center

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	338,671	422,301	267,613
Receipts:			
Ad Valorem Tax	222,401	237,796	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,730		
Motor Vehicle Tax	49,779	40,000	46,645
Recreational Vehicle Tax	808	400	633
16/20M Vehicle Tax	1,623	1,408	1,351
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor	291	250	250
Compensating Use Tax			
Local Sales Tax	168,659	300,000	300,000
Franchise Tax	68,833	66,000	68,000
Licenses	4,438	3,000	3,000
County Sales Tax	105,229	63,000	63,000
City/County Highway Funds	59,535	40,000	40,000
Special Assessments	428		
Oil Production			1,000
Fines & Forfeitures	112,407	65,340	70,000
Reimbursed Expenses	7,256	5,699	3,000
Sale of Assets			
Swimming Fees	7,420	6,500	7,000
Animal Impounding	153		20
Camp Fees			
Mowing Fees		600	600
Truck Taxes			
Cereal Malt Licenses	1,275	672	600
ATV/MUV/Golf Cart Licenses	420	1,920	750
Other Revenue	281	476	100
Dividends & Refunds	5,209	8,158	5,000
Accident Report	240	160	100
Return check charge			
Redemptions	15,640		
Animal Adoption	750	350	350
General Commercial MV tax		1,210	1,200
Sidewalk bricks		100	100
In Lieu of Taxes (IRB)			
Interest on Idle Funds	3,602	2,200	2,200
Miscellaneous			1
Does miscellaneous exceed 10% Total Rec			
Total Receipts	840,407	845,239	614,899
Resources Available:	1,179,078	1,267,540	882,512

Yates Center

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Resources Available:	1,179,078	1,267,540	882,512
Expenditures:			
Administration	174,936	200,000	227,280
Fire Department	39,901	59,399	57,811
Highway Department/Street	109,000	109,000	109,000
Swimming Pool	47,948	44,798	45,635
Park Department	22,357	20,906	36,305
Employee Benefit	76,645	89,229	90,819
Utility Service	49,678	50,000	50,000
Law Enforcement	231,312	253,664	261,718
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	751,777	826,996	878,568
Transfers			
to Special Highway Fund		63,600	75,600
to Light Hardware		1,931	
to Economic Development Fund		25,600	25,600
to Special Law & Emergency Vehicle Fund		32,000	32,000
to Multi-Year Capital Improvement	5,000	37,000	38,590
to Fire Protection Reserve		12,800	12,800
Neighborhood Revitalization Rebate			
Miscellaneous			1
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	756,777	999,927	1,063,159
Unencumbered Cash Balance Dec 31	422,301	267,613	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	978,904	986,523	1,063,159
		Non-Appropriated Balance	53,158
See Tab C		Total Expenditure/Non-Appr Balance	1,116,317
		Tax Required	233,805
		Delinquent Comp Rate: 5.0%	12,306
		Amount of 2014 Ad Valorem Tax	246,111

Yates Center

2015

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
Administration			
Salaries	73,547	84,000	111,280
Contractual	86,058	90,500	90,500
Commodities	9,310	12,500	12,500
Capital Outlay	6,021	13,000	13,000
Total	174,936	200,000	227,280
Fire Department			
Salaries	14,919	22,129	23,014
Contractual	12,061	15,500	11,527
Commodities	1,609	8,770	8,770
Capital Outlay	11,312	13,000	14,500
Total	39,901	59,399	57,811
Highway Department/Street			
Operating transfers to Special Hwy	80,000	80,000	80,000
Transfer to Municipal Equipment	5,000	5,000	5,000
Transfer to Connect Link Main-Spec Hwy	24,000	24,000	24,000
Capital Outlay			
Total	109,000	109,000	109,000
Swimming Pool			
Salaries	20,815	20,931	21,768
Contractual	8,820	8,000	8,000
Commodities	7,368	8,673	8,673
Capital Outlay	10,945	7,194	7,194
Total	47,948	44,798	45,635
Park Department			
Salaries	3,265	3,428	18,827
Contractual	12,492	10,000	10,000
Commodities	4,600	2,478	2,478
Capital Outlay	2,000	5,000	5,000
Total	22,357	20,906	36,305
Employee Benefit			
KPERS	28,081	32,000	32,000
FICA	31,173	39,749	41,339
Unemployment	1,406	5,000	5,000
Workers Compensation	15,985	12,480	12,480
Total	76,645	89,229	90,819
Utility Service			
Salaries			
Contractual	49,678	50,000	50,000
Commodities			
Capital Outlay			
Total	49,678	50,000	50,000
Law Enforcement			
Salaries	180,881	201,352	209,406
Contractual	37,290	37,856	37,856
Commodities	13,141	10,816	10,816
Capital Outlay	0	3,640	3,640
Total	231,312	253,664	261,718
Page 1 - Total	751,777	826,996	878,568

Yates Center

2015

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
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Total	0	0	0
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Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	0	0	0
Page 1 -Total	751,777	826,996	878,568
Grand Total	751,777	826,996	878,568

(Note: Should agree with general sub-totals.)

Yates Center

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
	Delinquent Comp Rate: 5.0%		
	Amount of 2014 Ad Valorem Tax		

Adopted Budget Library	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	1,765	4,855	6,355
Receipts:			
Ad Valorem Tax	46,018	47,167	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	35		35
Motor Vehicle Tax	8,361	8,000	9,252
Recreational Vehicle Tax	134	115	126
16/20M Vehicle Tax	244	238	268
Redemptions	1,907		
Library Comm MV Tax District		250	
Interest on Idle Funds			
Miscellaneous	1		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	56,700	55,770	9,681
Resources Available:	58,465	60,625	16,036
Expenditures:			
Distribution to Library	53,610	54,270	55,770
Additional to Library			3,550
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	53,610	54,270	59,320
Unencumbered Cash Balance Dec 31	4,855	6,355	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	54,269	54,270	59,320
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
	Delinquent Comp Rate: 5.0%		
	Amount of 2014 Ad Valorem Tax		

Yates Center

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Law & Emergency Vehicle	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	141,848	164,946	57,352
Receipts:			
Ad Valorem Tax	10,836	11,078	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	132		
Motor Vehicle Tax	2,225	2,175	2,173
Recreational Vehicle Tax	36	27	30
16/20M Vehicle Tax	42	42	63
Spec Law Comm MV Tax Dist		59	
Vehicle Rental Excise	25	63	63
Tax Sale Redemption	645		
Sale Tax	31,624		
Transfer from General-Sales Tax		32,000	32,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	45,565	45,444	34,329
Resources Available:	187,413	210,390	91,681
Expenditures:			
Equipment designated by council	19,429	150,000	94,630
Fire Equipment payment	3,038	3,038	3,038
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	22,467	153,038	97,668
Unencumbered Cash Balance Dec 31	164,946	57,352	xxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	13,039	208,818	97,668
		Non-Appropriated Balance	4,883
See Tab A		Total Expenditure/Non-Appr Balance	102,551
		Tax Required	10,870
		Delinquent Comp Rate: 5.0%	572
		Amount of 2014 Ad Valorem Tax	11,442

Adopted Budget Multi-Year Capital Improvement	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	27,691	21,037	2,758
Receipts:			
Ad Valorem Tax	10,836	11,075	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	132		
Motor Vehicle Tax	2,225	2,174	2,172
Recreational Vehicle Tax	36	27	30
16/20M Vehicle Tax	68	63	63
Redemptions	645		
Transfer from General	5,000	27,400	28,990
MYI Comm MV Tax Dist		59	59
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	18,942	40,798	31,314
Resources Available:	46,633	61,835	34,072
Expenditures:			
Contractual	8,125		
Capital Outlay		15,000	
Parks		9,600	9,600
Swim pool		12,800	12,800
Prison land payment	13,509	17,715	16,442
Ballfield payment	3,962	3,962	3,962
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	25,596	59,077	42,804
Unencumbered Cash Balance Dec 31	21,037	2,758	xxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	74,490	62,369	42,804
		Non-Appropriated Balance	2,140
		Total Expenditure/Non-Appr Balance	44,944
		Tax Required	10,872
		Delinquent Comp Rate: 5.0%	572
		Amount of 2014 Ad Valorem Tax	11,444

Yates Center

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Recreation Board	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	594	1,848	452
Receipts:			
Ad Valorem Tax	13,981	14,920	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	11		
Motor Vehicle Tax	2,592	2,500	2,927
Recreational Vehicle Tax	42	35	40
16/20M Vehicle Tax			85
Tax Dist-Lib Rec Tr Tx	81	73	73
Redemptions	615		
Rec Comm MV Tax Dist		76	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	17,322	17,604	3,125
Resources Available:	17,916	19,452	3,577
Expenditures:			
Personal Services	11,607	12,000	12,000
Other Library Expenses	4,461	7,000	5,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	16,068	19,000	17,000
Unencumbered Cash Balance Dec 31	1,848	452	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	17,000	17,000	17,000
	Non-Appropriated Balance		850
	Total Expenditure/Non-Appr Balance		17,850
	Tax Required		14,273
Delinquent Comp Rate:	5.0%		751
Amount of 2014 Ad Valorem Tax			15,024

Adopted Budget 0	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
Delinquent Comp Rate:	5.0%		0
Amount of 2014 Ad Valorem Tax			0

Yates Center

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	103,030	66,250	42,652
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
Connecting links from General	24,000	24,000	24,000
Operating Transfer from General	80,000	80,000	80,000
Sales tax	25,299		
Transfer from General-sales tax		25,600	25,600
Transfer from General		38,000	50,000
Reimbursed expenses	318		
Interest on Idle Funds			
Miscellaneous	895	218	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	130,512	167,818	179,600
Resources Available:	233,542	234,068	222,252
Expenditures:			
Personal services	55,974	63,000	80,782
Contractual	6,157	28,000	25,000
Commodities	62,592	56,622	56,622
Capital Outlay	3,540	10,000	10,000
Zipper payment	21,190	23,394	21,190
South 75 Hwy	7,186		
Grader			17,500
Transfer to Municipal Equipment Reserve	10,400	10,400	10,400
Base Rock	253		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	167,292	191,416	221,494
Unencumbered Cash Balance Dec 31	66,250	42,652	758
2013/2014/2015 Budget Authority Amount:	176,212	176,212	221,494

See Tab C

Adopted Budget

Adopted Budget Downtown Development	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	20,114	0	0
Receipts:			
Downtown Development bricks			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	20,114	0	0
Expenditures:			
Economic Dev Grant	13,500		
Transfer to Economic Development	6,614		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	20,114	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount:	20,114	0	0

Yates Center

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Parks & Recreation	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	2,882	3,173	2,978
Receipts:			
Local Alcohol Tax	291	300	200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	291	300	200
Resources Available:	3,173	3,473	3,178
Expenditures:			
Contractual		495	495
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	495	495
Unencumbered Cash Balance Dec 31	3,173	2,978	2,683
2013/2014/2015 Budget Authority Amount:	495	495	495

Adopted Budget

Adopted Budget Municipal Equipment Reserve	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	76,242	73,642	12,000
Receipts:			
Operating Transfers from General Fund	5,000	5,000	5,000
Operating Transfers from Spec Hwy Fund	10,400	10,400	10,400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	15,400	15,400	15,400
Resources Available:	91,642	89,042	27,400
Expenditures:			
Capital Outlay	18,000	77,042	27,400
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	18,000	77,042	27,400
Unencumbered Cash Balance Dec 31	73,642	12,000	0
2013/2014/2015 Budget Authority Amount:	75,290	77,042	27,400

Yates Center

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Fire Protection Reserve	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	30,769	37,472	34,672
Receipts:			
Sales tax	13,778		
Transfer from General Fund		12,800	12,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	13,778	12,800	12,800
Resources Available:	44,547	50,272	47,472
Expenditures:			
Contractual	7,049	11,336	11,336
Commodities	26	4,264	4,264
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	7,075	15,600	15,600
Unencumbered Cash Balance Dec 31	37,472	34,672	31,872
2013/2014/2015 Budget Authority Amount:	15,600	15,600	15,600

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Economic Development	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	81,859	76,324	53,488
Receipts:			
Sales tax	24,171		
Transfer from General Fund		25,600	25,600
Transfer from Downtown Development	6,614		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	30,785	25,600	25,600
Resources Available:	112,644	101,924	79,088
Expenditures:			
Contractual		5,000	5,000
Property tax incentive reimbursement	3,197	6,622	3,500
Chamber Allocation	18,370	18,370	18,370
Christmas light expense		331	
County taxes	4,817		
Mardi Gras Festival	9,936		
Misc Capital Outlay		8,613	5,500
Business Incentives		9,500	
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	36,320	48,436	32,370
Unencumbered Cash Balance Dec 31	76,324	53,488	46,718
2013/2014/2015 Budget Authority Amount:	44,747	32,370	32,370

See Tab C

Yates Center

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Rec Facilities	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	68,596	95,234	102,979
Receipts:			
Reservoir permit & fines			
Fishing tournament donation	1,761	1,028	
South owl lake RV camp money	10,324	6,410	5,000
Hay and farm ground revenue	6,915	6,288	6,000
Oil production	1,828	1,000	1,000
CFAP			
Walk-in hunting	11,601	8,700	
Kids Pond Permit Sales	100	25	25
Miscellaneous	227	135	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	32,756	23,586	12,025
Resources Available:	101,352	118,820	115,004
Expenditures:			
Contractual	2,431	5,703	5,700
Commodities	1,924	5,000	5,000
Milfoil			
Capital outlay	1,763	5,138	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,118	15,841	15,700
Unencumbered Cash Balance Dec 31	95,234	102,979	99,304
2013/2014/2015 Budget Authority Amount:	5,373	6,088	15,700

See Tab A

See Tab C

Adopted Budget

Sewer Replacement	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	57,300	116,600	127,900
Receipts:			
Other Revenue			
Transfer in from Sewer System Utility	59,300	11,300	11,300
Transfer in from Waterworks			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	59,300	11,300	11,300
Resources Available:	116,600	127,900	139,200
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	116,600	127,900	139,200
2013/2014/2015 Budget Authority Amount:	0	0	0

Yates Center

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Reserve Fund	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	135,995	158,392	178,955
Receipts:			
Transfer from WaterWorks Utility	22,100	20,400	20,400
Interest on Idle Funds	297	163	100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	22,397	20,563	20,500
Resources Available:	158,392	178,955	199,455
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	158,392	178,955	199,455
2013/2014/2015 Budget Authority Amount:	50,000	0	0

Adopted Budget

Sewer Debt Relief Fund	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	54,300	57,923	57,922
Receipts:			
Transfer from Sewer Utility	170,400	170,077	170,077
Transfer from WaterWorks Utility	3,300		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	173,700	170,077	170,077
Resources Available:	228,000	228,000	227,999
Expenditures:			
Principal on Wastewater KDHE Loan	120,509	124,629	128,890
Interest on Wastewater KDHE Loan	45,913	42,097	38,150
Service fee on Wastewater KDHE Loan	3,655	3,352	3,037
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	170,077	170,078	170,077
Unencumbered Cash Balance Dec 31	57,923	57,922	57,922
2013/2014/2015 Budget Authority Amount:	0	170,078	170,077

See Tab A

Yates Center

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Ball Field Improvement Fund	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	1,667	11,154	20,754
Receipts:			
Sales Tax	9,487		
Transfer from General fund		9,600	9,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	9,487	9,600	9,600
Resources Available:	11,154	20,754	30,354
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	11,154	20,754	30,354
2013/2014/2015 Budget Authority Amount:	0	0	0

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount:	0	0	0

Yates Center

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Works Utility	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	373,635	426,723	463,093
Receipts:			
Water Charges	467,244	445,000	445,000
Water protection fee	1,149	1,000	1,000
Uncollectibles			
Reimbursed expense	312		
Connection fees	6,253	2,695	2,400
Payment old water bill	210	659	100
State set-off program proceeds	1,511	500	500
Crane sells	1,833	2,629	1,800
Other Revenue	2,365	1,615	1,530
Transfer from Project Construction	4,168		
Interest on Idle Funds	16,298	11,000	11,000
Miscellaneous	1		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	501,344	465,098	463,330
Resources Available:	874,979	891,821	926,423
Expenditures:			
Personal services	90,313	126,000	154,960
Contractual	80,106	81,120	81,120
Commodities	105,731	103,431	103,431
Capital outlay	16,774	23,000	23,000
Transfer to Water Reserve fund	22,100	20,400	20,400
Dioxide Machine			
Principal on Diesel Generator	16,170	19,744	17,988
Interest on Diesel Generator	3,574	2,689	1,755
Transfer to Sewer System Utility	79,000	21,000	25,000
Transfer to Sewer Replacement fund			
Transfer to Sewer Debt fund	3,300		
2008 Water Improvement P&I	31,188	31,188	31,188
Backhoe Fuel		156	
Water Project			60,000
Miscellaneous			1
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	448,256	428,728	518,843
Unencumbered Cash Balance Dec 31	426,723	463,093	407,580
2013/2014/2015 Budget Authority Amount:	539,883	407,571	518,843

See Tab C

Yates Center

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Sewer System Utility			
Unencumbered Cash Balance Jan 1	-4,706	339	7,129
Receipts:			
Sewer charges	220,017	232,704	236,195
Reimbursed expenses			
Transfer from Waterworks Utility	79,000	21,000	25,000
State set-off program proceeds	648	413	
Transfer from Sewer replacement fund			
Transfer from General Fund			
Connect fees		50	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	299,665	254,167	261,195
Resources Available:	294,959	254,506	268,324
Expenditures:			
Personnel	0		
Contractual	63,646	55,000	75,000
Commodities	1,274	5,000	5,000
Capital outlay		6,000	6,000
KDHE Loan-principal			
KDHE Loan-interest			
KDHE Loan-service fee			
Transfer to Sewer replacement fund	59,300	11,300	11,300
Transfer to Sewer Debt fund	170,400	170,077	170,077
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	294,620	247,377	267,377
Unencumbered Cash Balance Dec 31	339	7,129	947
2013/2014/2015 Budget Authority Amount:	295,700	268,377	267,377

Yates Center

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2013 is to be shown)

2015

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Rescue		Police Dept Special Account		Light Hardware		Fire Insurance Proceeds		Project Construction Fund		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,721	Cash Balance Jan 1	6,569	Cash Balance Jan 1	7,674	Cash Balance Jan 1	0	Cash Balance Jan 1	4,168	22,132
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Use of Money & Property	10	Misc	4,408					
		Seized Cash & Property	200	Rental Income	450					
Total Receipts	0	Total Receipts	210	Total Receipts	4,858	Total Receipts	0	Total Receipts	0	5,068
Resources Available:	3,721	Resources Available:	6,779	Resources Available:	12,532	Resources Available:	0	Resources Available:	4,168	27,200
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Commodities	849	Contractual	2,186			Trsf to WaterWorks	4,168	
				Commodities	968					
Total Expenditures	0	Total Expenditures	849	Total Expenditures	3,154	Total Expenditures	0	Total Expenditures	4,168	8,171
Cash Balance Dec 31	3,721	Cash Balance Dec 31	5,930	Cash Balance Dec 31	9,378	Cash Balance Dec 31	0	Cash Balance Dec 31	0	19,029 **
										19,029 **

**Note: These two block figures should agree.

Yates Center

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2013 is to be shown)

2015

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Lincoln Park Memorial Fund										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	70,000	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		70,000
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Lincoln Park Donations	2,850									
Total Receipts	2,850	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	2,850
Resources Available:	72,850	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	72,850
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contract Labor	5,292									
Equipment & Supplies	55,750									
Total Expenditures	61,042	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	61,042
Cash Balance Dec 31	11,808	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	11,808 **
									11,808	**

**Note: These two block figures should agree.

NOTICE OF BUDGET HEARING

2015

The governing body of

Yates Center

will meet on August 18, 2014 at 7:00 p.m. at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate *
General	756,777	41.027	999,927	42.900	1,063,159	246,111	43.017
Debt Service							
Library	53,610	8.489	54,270	8.509	59,320	48,684	8.509
Special Law & Emergency Vel	22,467	1.999	153,038	1.999	97,668	11,442	2.000
Multi-Year Capital Improvem	25,596	1.999	59,077	1.998	42,804	11,444	2.000
Recreation Board	16,068	2.579	19,000	2.692	17,000	15,024	2.626
Special Highway	167,292		191,416		221,494		
Downtown Development	20,114						
Special Parks & Recreation			495		495		
Municipal Equipment Reserve	18,000		77,042		27,400		
Fire Protection Reserve	7,075		15,600		15,600		
Economic Development	36,320		48,436		32,370		
Special Rec Facilities	6,118		15,841		15,700		
Sewer Replacement							
Water Reserve Fund							
Sewer Debt Relief Fund	170,077		170,078		170,077		
Ball Field Improvement Fund							
Water Works Utility	448,256		428,728		518,843		
Sewer System Utility	294,620		247,377		267,377		
Non-Budgeted Funds-A	8,171						
Non-Budgeted Funds-B	61,042						
Totals	2,111,603	56.093	2,480,325	58.098	2,549,307	332,705	58.152
Less: Transfers	398,182		515,108		530,767		
Net Expenditure	1,713,421		1,965,217		2,018,540		
Total Tax Levied	322,989		338,985		xxxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	5,758,176		5,834,802		5,721,284		
Outstanding Indebtedness,							
January 1,	2012		2013		2014		
G.O. Bonds	1,832,370		1,895,344		1,758,902		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	349,788		290,050		240,504		
Total	2,182,158		2,185,394		1,999,406		

*Tax rates are expressed in mills

Wynona B Boice
City Official Title: City Clerk